

Category	<p>Annual Filing Season Program</p> <p>Annual Federal Tax Refresher (AFTR) Course</p> <p>Comprehension Test Parameters</p>
1. <i>Integrity</i>	The comprehension test must be handled with the upmost integrity by the return preparer, which includes avoiding use of unauthorized materials during the test, and misuse or unauthorized distribution of test materials
2. <i>Questions</i>	Each AFTR test will include at least 100 questions that assess a return preparer's comprehension of course content Each AFTR test will consist of all multiple choice questions OR a combination of multiple choice and true/false questions
3. <i>Length</i>	A maximum of three continuous hours will be allowed to complete the minimum standard of 100 test questions
4. <i>Content</i>	All topics across the three domains highlighted in 'Annual Federal Tax Refresher Course Outline' document will be tested; however, each CE provider's comprehension test will be unique
5. <i>Passing Score</i>	Return preparers must answer a minimum of 70% of the test questions correctly to pass an AFTR comprehension test
6. <i>Attempts</i>	Return preparers are permitted to attempt the test an unlimited number of times; however, a return preparer may only attempt a specific version of the test twice (i.e., a different version of the test will be given at least every 3 rd test attempt by a return preparer)